

United States Court of Appeals  
for the Fifth Circuit

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No. 24-60302

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United States Court of Appeals  
Fifth Circuit

**FILED**

December 9, 2024

Lyle W. Cayce  
Clerk

ADOLFO SANDOR MONTERO,

*Petitioner—Appellant,*

*versus*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent—Appellee.*

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Appeal from the Commissioner of Internal Revenue  
Agency No. 10587-22

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Before KING, SOUTHWICK, and ENGELHARDT, *Circuit Judges.*

PER CURIAM:\*

After reviewing the parties' briefs and the record, we find no reversible error.<sup>1</sup> We AFFIRM. *See* 5TH CIR. R. 47.6.

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\* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

<sup>1</sup> Montero has repeatedly made frivolous arguments before this court to evade paying income tax. *See Montero v. Comm'r of Internal Revenue*, No. 24-60190, 2024 WL 4491604, at \*1 (5th Cir. Oct. 15, 2024) (per curiam); *see also Montero v. Comm'r Internal Revenue*, 354 F. App'x 173, 176 (5th Cir. 2009) (per curiam).